

Explanation of Terms

This document is in response to your Freedom of Information Act request EPA-HQ-2016-005892 regarding the release of information pertaining to the sources of revenues, the destination for disbursements, and the purpose of any transaction for special accounts associated with 10 Superfund sites specified in your request dated April 19, 2016. The following explains how the information provided in this response addresses your request.

Sources of revenue: We have provided all receipt transactions for funds deposited into each special account, including the date of the receipt, in the tab “Receipts” in each excel file. We have provided the settlement documents which contain the source of the funds deposited into the special accounts.

Destination for disbursements: We have provided all disbursement transactions for each of the special accounts. Included in the tab “Disbursements” in each excel file is the Vendor Name for each transaction, as entered in our financial system. We have redacted employee names associated with financial transactions from the special account as allowed under Exemption 6, as this information would invade those employees’ personal privacy regarding salary and benefit information and site-specific travel information. Where there are blanks for the Vendor Name, data was not available in the financial system.

Purpose of any transaction: The purpose of receipts collected and how funds collected are intended to be used can be found in the settlement documents provided previously. For the purpose of disbursement transactions, we have provided the following financial data fields:

Job No.: The Job No. has been provided on the “Disbursements” tab to identify the activity for which funds were used. The field may be populated with a 5 character code or 8 character code, as over time EPA’s budget structure has changed. Where the Job No. consists of 5 characters, characters 1-4 are the site-specific identifier (SSID) code and the 5th character is the Activity Code which describes the activity for which the funds were used. We are providing the Resource Management Directive 2550D, Chapter 2 (7/25/88), which provides beginning on page 15 the names of each of the 1 character activity codes. Where the Job No. contains 8 characters, characters 1-4 are the SSID, characters 5-6 are the Action Code, and characters 7-8 are the Operable Unit. We also are providing the FY 2016 Superfund Action Code Dictionary in order for you to identify the Action Codes where the Job No. field contains 8 characters.

Program: The Program code on the “Disbursements” tab provides the program for which the funds were spent (i.e., Superfund Remedial, Superfund Emergency Response and Removal, etc.). We provided a crosswalk of commonly used Program Results Codes (PRC) and Program codes and their meaning in our previous response. Two additional commonly used Program codes for special account funds under a former budget structure that we failed to provide previously are:

<u>Program Code</u>	<u>Program Name</u>
RUB	Superfund Reimbursable Cash Advance
UBX	Superfund Reimbursable Cash Advance

Object Codes: We have provided the Budget Object Code, Budget Object Code Name, Finance Object Code, and the Finance Object Code Name on the “Disbursements” tab. These codes describe how the special account funds were used (e.g., personnel compensation and benefits,

site-specific travel, expenses, contracts, grants). We are providing U.S. EPA's FY 2015 Object Class Manual which contains more information about what each of the codes are to be used for. We have redacted the Finance Object Code and Finance Object Code Name where an employee was associated with the financial transaction from the special account as allowed under Exemption 6, as this information would invade those employees' personal privacy. We did not redact the Budget Object Code for those transactions, so the general purpose of the disbursement, such as payroll compensation and benefits or site-specific travel, are still provided. Where there are blanks for the Object Codes, data was not available in the financial system.